

Program Memorandum Intermediaries

Department of Health and
Human Services (DHHS)
HEALTH CARE FINANCING
ADMINISTRATION (HCFA)

Transmittal A-01-62

Date: MAY 9, 2001

CHANGE REQUEST 1673

SUBJECT: Extension of Due Date for Filing Provider Cost Reports

In accordance with 42 CFR 413.24(f), providers are required to file their cost reports on an annual basis on or before the last day of the fifth month following the close of the period covered by the cost report.

The Provider Statistical and Reimbursement Report (PS&R) has experienced programming difficulties which will result in a delay of several months in the release of the PS&R for use in filing cost reports. To allow providers to adequately schedule resources needed to prepare the cost report for filing when the PS&R is available, and to have adequate time for the electronic vendor approval process, it is necessary to extend the due date for cost reports for the following provider types:

Hospital, Form HCFA-2552-96

All hospitals, except Critical Access Hospitals with fiscal years ending on or after August 31, 2000, through February 28, 2001, will be due August 31, 2001.

Critical Access Hospitals with fiscal years ending December 31, 2000, and January 31, 2001, will be due July 31, 2001.

Critical Access Hospitals with a provider-based Community Mental Health Center (CMHC) and/or home health agency (HHA) with fiscal years ending August 31, 2000, through February 28, 2001, will be due August 31, 2001.

Skilled Nursing Facility (SNF), Form HCFA-2540-96

Free standing SNFs with fiscal years ending February 28, 2001, and March 31, 2001, are due August 31, 2001.

SNFs with a provider-based CMHC with fiscal years ending August 31, 2000, through February 28, 2001, are due August 31, 2001.

SNFs with a provider-based HHA with fiscal years ending October 31, 2000, through February 28, 2001, are due August 31, 2001.

SNFs with less than 1500 Medicare days, previously filing their cost report on Form HCFA-2540S-97, and are eligible to continue to file their cost report using the "simplified method" for fiscal years ending September 30, 2000, through January 31, 2001, will be due July 31, 2001.

SNFs with only provider-based hospice can continue to file the freestanding Form HCFA-1984-99 through filing date August 31, 2001.

HHA, Form HCFA-1728-94

All HHAs with fiscal years ending October 31, 2000, through February 28, 2001, will be due August 31, 2001.

HHAs with provider-based CMHCs with fiscal years ending August 31, 2000, through February 28, 2001, will be due August 31, 2001.

CMHCs, Form HCFA-2088-92

All CMHCs with fiscal years ending August 31, 2000, through February 28, 2001, will be due August 31, 2001.

The extensions identified will also apply to any short period cost reporting period ending within the timeframe specified above.

Should the PS&R continue to experience programming difficulties beyond the August 31, 2001, extension date, the Provider Reimbursement Manual (PRM), Part II (HCFA-Pub. 15-2), Chapter 100, addresses due dates of cost reports when the PS&R is not mailed timely to the provider. Cost reports are due 5 months from the end of the fiscal year or 30 days from the date of receipt by the provider of the PS&R. This manual provision will continue for as long as necessary until such time as an accurate PS&R can be issued to the provider. If an accurate PS&R is not received by the provider 30 days prior to the above referenced extension dates, cost report due dates will be established under PRM-II, Chapter 100.

This modification does not preclude a provider from filing its cost report timely, and basing the filing of the cost report on the provider's own records and claims data. Providers attempting to file using their own records must submit on an approved vendor system. Intermediaries should exercise caution when issuing tentative settlements in the absence of an accurate PS&R.

For purposes of determining interest on overpayments to a provider, a cost report filed no later than the extended due date, as determined under this Program Memorandum (PM), will be considered a timely filed cost report within the meaning of 42 CFR 413.24(f)(2). With respect to a cost report not filed on or before the extended due date, interest and penalties will begin, within the meaning of 42 CFR 405.378, on the day following the date the cost report was due and will continue until the cost report is filed.

You must forward this PM to all your providers.

***Implementation and effective date:* For cost reporting periods as specified within the PM.**

These instructions should be implemented within your current operating budget.

Contact Person: Tom Talbott on (410) 786-4592.

This PM may be discarded December 31, 2001.